

# National Center for Education Statistics

## IPEDS Data Center

### Cincinnati Christian University

**UnitID** 201858  
**OPEID** 00302900  
**Address** 2700 Glenway Ave, Cincinnati, OH, 45204-3200  
**Web Address** www.CCUniversity.edu

#### Finance 2016-017

**Institution: Cincinnati Christian University (201858)**

#### Finance - Private not-for-profit institutions and Public institutions using FASB standards

**FASB-Reporting Institutions**  
**General Information - Fiscal Year and Audit**  
To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS). Please refer to the instructions specific to each screen of the survey for details and references.

##### 1. Fiscal Year Calendar

**This report covers financial activities for the 12-month fiscal year:** (The fiscal year reported should be the most recent fiscal year ending before October 1, 2017.)

Beginning: month/year (MMYYYY)	Month: 7	Year: 2016
And ending: month/year (MMYYYY)	Month: 6	Year: 2017

##### 2. Audit Opinion

**Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above?** (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

☒ Unqualified ☒ Qualified (Explain in box below) ☐ Don't know OR in progress (Explain in box below)

##### 3. Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

☐ No  
☒ Yes (report endowment assets)

##### 4. Intercollegiate Athletics

If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

☐ Auxiliary enterprises  
☒ Student services  
☐ Does not participate in intercollegiate athletics  
☐ Other (specify in box below)

##### 5. Does your institution account for Pell grants as pass through transactions (a simple payment on the student's account) or as federal grant revenues to the institution?

☒ Pass through (agency) ☐ Federal grant revenue ☐ Does not award Pell grants

You may use the space below to provide context for the data you've reported above.

**Institution: Cincinnati Christian University (201858)**

**Part A - Statement of Financial Position, Page 1**

Fiscal Year: July 1, 2016 - June 30, 2017

If your institution is a parent institution then the amounts reported in Parts A and B should include ALL of your child institutions

Line No.	Assets, Liabilities, and Net Assets	Current year amount	Prior year amount
<b>Assets</b>			
01	Long-term investments	1,663,509	3,311,404
19	Property, plant, and equipment, net of accumulated depreciation	13,051,408	13,335,154
20	Intangible assets, net of accumulated amortization		0
02	Total assets	16,102,731	18,570,294
<b>Liabilities</b>			
03	Total liabilities	9,219,159	9,503,393
	03a Debt related to Property, Plant, and Equipment	6,601,909	7,119,754
<b>Net assets</b>			
04	Unrestricted net assets	95,611	2,013,421
05	Total restricted net assets	6,787,961	7,053,480
	05a Permanently restricted net assets	4,249,753	4,182,320
	05b Temporarily restricted net assets	2,538,208	2,871,160
06	Total net assets (CV=A04+A05)	6,883,572	9,066,901

You may use the space below to provide context for the data you've reported above.

Institution: Cincinnati Christian University (201858)

**Part A - Statement of Financial Position, Page 2**

Fiscal Year: July 1, 2016 - June 30, 2017

Line No.	Plant, Property and Equipment	Ending balance	Prior year Ending balance
11	Land and land improvements	3,700,245	3,785,516
12	Buildings	17,186,977	16,651,251
13	Equipment, including art and library collections	8,575,505	8,527,191
15	Construction in Progress	10,000	10,000
16	Other	426,409	446,298
17	Total Plant, Property, and Equipment CV=[(A11+...A16)]	29,899,136	29,420,256
18	Accumulated depreciation	16,847,728	16,085,102
19	Property, Plant, and Equipment, net of accumulated depreciation (from A19)	13,051,408	13,335,154

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Institution: Cincinnati Christian University (201858)

**Part B - Summary of Changes in Net Assets**

Fiscal Year: July 1, 2016 - June 30, 2017

If your institution is a parent institution then the amounts reported in Parts A and B should include ALL of your child institutions

Line No.	Revenues, Expenses, Gains and Losses	Current year amount	Prior year amount
01	Total revenues and investment return	10,851,898	11,497,702
02	Total expenses	13,035,227	13,851,547
03	Other specific changes in net assets	0	0

	CV=[B04-(B01-B02)]		
04	Change in net assets	 -2,183,329	-2,353,845
05	Net assets, beginning of year	9,066,901	11,420,746
06	Adjustments to beginning of year net assets CV=[B07-(B04+B05)]	0	0
07	Net assets, end of year (from A06)	6,883,572	9,066,901

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**Institution: Cincinnati Christian University (201858)**

**Part C - Scholarships and Fellowships**

Fiscal Year: July 1, 2016 - June 30, 2017

**DO NOT REPORT FEDERAL DIRECT STUDENT LOANS (FDSL) ANYWHERE IN THIS SECTION**


Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	1,247,857	1,075,421
02	Other federal grants <b>Do NOT include FDSL amounts</b>	60,912	96,819
03	Grants by state government		0
04	Grants by local government		0
05	Institutional grants (restricted)	572,043	365,380
06	Institutional grants (unrestricted)	4,054,936	3,290,691
07	<b>Total revenue that funds scholarships and fellowships</b> CV=[C01+...+C06]	5,935,748	4,828,311
08	Discounts and Allowances applied to tuition and fees	4,626,979	3,656,071
09	Discounts and Allowances applied to auxiliary enterprise revenues		0
10	<b>Total Discounts and Allowances,</b> CV=[C08 + C09]	4,626,979	3,656,071

You may use the space below to provide context for the data you've reported above.

**Institution: Cincinnati Christian University (201858)**

**Part D - Revenues by Source**

Fiscal Year: July 1, 2016 - June 30, 2017

Line No.	Source of Funds	Total Amount	Unrestricted	Temporarily restricted	Permanently restricted	Prior Year Total Amount
01	Tuition and fees (net of allowance reported in Part C, line 08)	6,139,782	6,139,782	0	0	6,153,454
	<b>Government Appropriations</b>					
02	Federal appropriations	0	0	0	0	0
03	State appropriations	0	0	0	0	0
04	Local appropriations	0	0	0	0	0
	<b>Government Grants and Contracts</b>					
05	Federal grants and contracts <b>(Do not include FDSL)</b>	60,912	53,550	 7,362	0	96,819
06	State grants and contracts	0	0	0	0	0

07	Local government grants and contracts	0	0	0	0	0
<b>Private Gifts, Grants and Contracts</b>						
08	Private gifts, grants and contracts	1,386,928	1,139,443	180,052	67,433	3,069,277
	08a Private gifts	1,386,928	1,139,443	180,052	67,433	3,069,277
	08b Private grants and contracts	0	0	0	0	0
09	Contributions from affiliated entities	0	0	0	0	0
<b>Other Revenue</b>						
10	Investment return	288,996	232,176	56,820	0	-108,206
11	Sales and services of educational activities	0	0			0
12	Sales and services of auxiliary enterprises (net of allowance reported in Part C, line 09)	2,975,280	2,975,280			2,286,358
13	Hospital revenue	0	0			0
14	Independent operations revenue	0	0	0	0	0
15	<b>Other revenue</b> <b>CV=[D16-(D01+...+D14)]</b>	0	0	0	0	0
16	<b>Total revenues and investment return</b>	10,851,898	10,540,231	244,234	67,433	11,497,702
17	Net assets released from restriction	0	577,186	-577,186	0	
18	Net total revenues, after assets released from restriction	10,851,898	11,117,417	-332,952	67,433	11,497,702
19	<b>12-month Student FTE from E12</b>	699				668
20	Total revenues and investment return per student FTE <b>CV=[D16/D19]</b>	15,525				17,212

You may use the space below to provide context for the data you've reported above.

**Institution: Cincinnati Christian University (201858)**

**Part E-1 - Expenses by Functional Classification**

Fiscal Year: July 1, 2016 - June 30, 2017					
Report Total Operating AND Nonoperating Expenses in this section					
Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	Instruction	3,742,544	4,215,037	2,087,223	2,409,709
02	Research		0		0
03	Public service		0		0
04	Academic support	1,112,893	1,340,544	386,765	502,097
05	Student services	3,118,309	3,012,184	1,209,873	1,579,778
06	Institutional support	2,488,269	2,451,462	1,122,950	642,978
07	Auxiliary enterprises	2,388,424	2,347,702	642,036	535,413
08	Net grant aid to students, net of discount/allowances		0		
09	Hospital services		0		0
10	Independent operations		0		0
12	Other Functional Expenses and deductions <b>CV=[E13-(E01+...+E10)]</b>	184,788	484,618	1,328	73,922
13	<b>Total expenses and Deductions</b>	13,035,227	13,851,547	5,450,175	5,743,897

**Institution: Cincinnati Christian University (201858)**

**Part E-2 - Expenses by Natural Classification**

Fiscal Year: July 1, 2016 - June 30, 2017

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
13-2	Salaries and Wages(from Part E-1, line 13 column 2)	5,450,175	5,743,897
13-3	Benefits	622,844	710,362
13-4	Operation and Maintenance of Plant (as a natural expense)	1,819,872	2,381,001
13-5	Depreciation	886,342	908,991
13-6	Interest	436,214	459,801
13-7	Other Natural Expenses and Deductions CV=[E13-1 - (E13-2 + ... + E13-6)]	3,819,780	3,647,495
13-1	<b>Total Expenses and Deductions (from Part E-1, Line 13)</b>	13,035,227	13,851,547
14-1	12-month Student FTE (from E12 survey)	699	668
15-1	Total expenses and deductions per student FTE CV=[E13/E14]	18,648	

You may use the space below to provide context for the data you've reported above.

Institution: Cincinnati Christian University (201858)

**Part H - Value of Endowment Assets**

Fiscal Year: July 1, 2016 - June 30, 2017

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of endowment assets at the beginning of the fiscal year	4,182,320	4,135,935
02	Value of endowment assets at the end of the fiscal year	4,249,753	4,182,320

You may use the space below to provide context for the data you've reported above.

Institution: Cincinnati Christian University (201858)

**Summary****Finance Survey Summary**

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the Data Center and sent to your institution's CEO in November 2017.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or [ipedshelp@rti.org](mailto:ipedshelp@rti.org).

### Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$6,139,782	78%	\$8,784
Government grants and contracts	\$60,912	1%	\$87
Private gifts, grants, and contracts	\$1,386,928	18%	\$1,984
Investment return	\$288,996	4%	\$413
Other core revenues	\$0	0%	\$0
Total core revenues	\$7,876,618	100%	\$11,268
Total revenues	\$10,851,898		\$15,525

Other core revenues include government appropriations (federal, state, and local), sales and services of educational activities; and other sources. Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.

### Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$3,742,544	35%	\$5,354
Research	N/A	0%	\$0
Public service	N/A	0%	\$0
Academic support	\$1,112,893	10%	\$1,592
Institutional support	\$2,488,269	23%	\$3,560
Student services	\$3,118,309	29%	\$4,461
Other core expenses	\$184,788	2%	\$264
Total core expenses	\$10,646,803	100%	\$15,231
Total expenses	\$13,035,227		\$18,648

Other core expenses include net grant aid to students, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

	Calculated value
FTE enrollment	699

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or contact hours). All doctor's degree students are reported as graduate students.

